

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES AND EXPENDITURES
FOR FY 2024-2025**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2023-2024	2024-2025	FEB 25	CHANGE	MAR 25	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	MEMBER TOWN ALLOCATIONS	53,388,441	55,272,025	55,272,025	0	55,272,025	0	FAV
2	OTHER REVENUE	369,550	247,545	293,445	0	293,445	45,900	FAV
3	OTHER STATE GRANTS	839,037	922,082	774,368	0	774,368	(147,714)	UNF
4	MISCELLANEOUS INCOME	15,385	15,000	20,000	0	20,000	5,000	FAV
5	TOTAL REVENUES	54,612,413	56,456,652	56,359,838	0	56,359,838	(96,814)	UNF
6	SALARIES	29,108,667	31,251,456	31,210,479	(55,472)	31,155,007	(96,449)	FAV
7	BENEFITS	5,796,459	6,828,489	6,813,607	0	6,813,607	(14,882)	FAV
8	PURCHASED SERVICES	9,433,792	10,242,333	10,056,617	(21,966)	10,034,651	(207,682)	FAV
9	DEBT SERVICE	4,417,942	3,858,211	3,858,211	0	3,858,211	0	FAV
10	SUPPLIES (INCLUDING UTILITIES)	3,161,505	3,459,384	3,591,268	70,000	3,661,268	201,884	UNF
11	EQUIPMENT	169,506	200,101	216,261	0	216,261	16,160	UNF
12	IMPROVEMENTS / CONTINGENCY	272,756	392,500	373,215	(140,715)	232,500	(160,000)	FAV
13	DUES AND FEES	169,465	224,178	229,178	0	229,178	5,000	UNF
14	TRANSFER ACCOUNT	1,091,054	0	0	0	0	0	FAV
15	TOTAL EXPENDITURES	53,621,146	56,456,652	56,348,836	(148,153)	56,200,683	(255,969)	FAV
16	SUBTOTAL	991,268	0	11,002	148,153	159,155	159,155	FAV
17	PLUS: CANCELLATION OF PRIOR YEAR'S ENCUMBRANCES	59,412	0	0	0	0	0	FAV
18	DESIGNATED FOR SUBSEQUENT YEAR'S BUDGET:	0	0	0	0	0	0	FAV
19	NET BALANCE / (DEFICIT)	1,050,680	0	11,002	148,153	159,155	159,155	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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		2023-2024	2024-2025	FEB 25	CHANGE	MAR 25	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	BETHANY ALLOCATION	9,075,014	9,012,104	8,828,986	0	8,828,986	(183,118)	UNF
1a	PRIOR YEAR CREDIT BETHANY	242,337		183,118		183,118	183,118	
2	ORANGE ALLOCATION	25,388,491	27,479,040	26,964,444	0	26,964,444	(514,596)	UNF
2a	PRIOR YEAR CREDIT ORANGE	715,253		514,596		514,596	514,596	
3	WOODBIDGE ALLOCATION	17,504,540	18,780,881	18,427,914	0	18,427,914	(352,967)	UNF
3a	PRIOR YEAR CREDIT WOODBRIDGE	462,806		352,967		352,967	352,967	
4	MEMBER TOWN ALLOCATIONS	53,388,441	55,272,025	55,272,025	0	55,272,025	0	FAV
5	ATHLETICS	27,229	28,000	28,000	0	28,000	0	FAV
6	INVESTMENT INCOME	151,963	60,000	110,000	0	110,000	50,000	FAV
7	PARKING INCOME	32,019	31,150	31,150	0	31,150	0	FAV
8	RENTAL INCOME	33,887	25,000	13,735	0	13,735	(11,265)	UNF
9	TUITION REVENUE	124,453	103,395	110,560	0	110,560	7,165	FAV
10	TRANSPORTATION BOWA AGREEMENT	0	0	0	0	0	0	FAV
11	OTHER REVENUE	369,550	247,545	293,445	0	293,445	45,900	FAV
12	ADULT EDUCATION	4,521	4,754	5,178	0	5,178	424	FAV
14	SPECIAL EDUCATION GRANTS	812,416	893,928	747,090	0	747,090	(146,838)	UNF
15	TRANSPORTATION INCOME-MAGNET	22,100	23,400	22,100	0	22,100	(1,300)	UNF
16	OTHER STATE GRANTS	839,037	922,082	774,368	0	774,368	(147,714)	UNF
17	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	FAV
18	OTHER REVENUE	15,385	15,000	20,000	0	20,000	5,000	FAV
19	TRANSFER IN	0	0	0	0	0	0	FAV
20	MISCELLANEOUS INCOME	15,385	15,000	20,000	0	20,000	5,000	FAV
21	TOTAL REVENUES	54,612,413	56,456,652	56,359,838	0	56,359,838	(96,814)	UNF

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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FOR FY 2024-2025**

		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2023-2024	2024-2025	FEB 25	CHANGE	MAR 25	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
1	5111-CERTIFIED SALARIES	23,917,065	25,596,300	25,732,701	(57,922)	25,674,779	78,479	UNF
2	5112-CLASSIFIED SALARIES	5,191,602	5,655,156	5,477,778	2,450	5,480,228	(174,928)	FAV
3	SALARIES	29,108,667	31,251,456	31,210,479	(55,472)	31,155,007	(96,449)	FAV
4	5200-MEDICARE - ER	407,317	455,244	455,244	0	455,244	0	FAV
5	5210-FICA - ER	337,860	360,217	360,217	0	360,217	0	FAV
6	5220-WORKERS' COMPENSATION	158,561	165,818	158,586	0	158,586	(7,232)	FAV
7	5255-MEDICAL & DENTAL INSURANCE	3,611,804	4,574,718	4,549,222	0	4,549,222	(25,496)	FAV
8	5860-OPEB TRUST	265,890	291,313	291,313	0	291,313	0	FAV
9	5260-LIFE INSURANCE	48,405	64,396	64,396	0	64,396	0	FAV
10	5275-DISABILITY INSURANCE	12,106	12,062	12,062	0	12,062	0	UNF
11	5280-PENSION PLAN - CLASSIFIED	726,430	670,604	670,604	0	670,604	0	FAV
12	5281-DEFINED CONTRIBUTION RETIREMENT PLAN	189,595	197,327	197,327	0	197,327	0	FAV
13	5282-RETIREMENT SICK LEAVE - CERT	0	0	0	0	0	0	FAV
14	5283-RETIREMENT SICK LEAVE - CLASS	0	0	0	0	0	0	FAV
15	5284-SEVERANCE PAY - CERTIFIED	0	0	0	0	0	0	FAV
16	5290-UNEMPLOYMENT COMPENSATION	36,600	7,590	25,436	0	25,436	17,846	UNF
17	5291-CLOTHING ALLOWANCE	1,891	2,200	2,200	0	2,200	0	FAV
18	5292-TUITION REIMBURSEMENT	0	27,000	27,000	0	27,000	0	FAV
19	BENEFITS	5,796,459	6,828,489	6,813,607	0	6,813,607	(14,882)	FAV
20	5322-INSTRUCTIONAL PROG IMPROVEMENT	61,690	64,200	64,200	0	64,200	0	FAV
21	5327-DATA PROCESSING	132,568	138,302	138,302	0	138,302	0	FAV
22	5330-PROFESSIONAL & TECHNICAL SRVC	2,129,837	2,298,132	2,356,124	0	2,356,124	57,992	UNF
23	5440-RENTALS - LAND, BLDG, EQUIPMENT	109,700	112,566	112,566	0	112,566	0	FAV
24	5510-PUPIL TRANSPORTATION	3,833,125	4,020,506	3,997,506	(21,966)	3,975,540	(44,966)	FAV
25	5521-GENERAL LIABILITY INSURANCE	282,623	305,004	309,835	0	309,835	4,831	UNF
26	5550-COMMUNICATIONS: TEL, POST, ETC.	103,472	115,076	115,076	0	115,076	0	FAV
27	5560-TUITION EXPENSE	2,712,997	3,093,272	2,867,733	0	2,867,733	(225,539)	FAV
28	5590-OTHER PURCHASED SERVICES	67,780	95,275	95,275	0	95,275	0	FAV
29	PURCHASED SERVICES	9,433,792	10,242,333	10,056,617	(21,966)	10,034,651	(207,682)	FAV

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

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		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2023-2024	2024-2025	FEB 25	CHANGE	MAR 25	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./(DECR.)	FORECAST	OVER/(UNDER)	UNF
30	5830-INTEREST	523,986	368,978	368,978	0	368,978	0	FAV
31	5910-REDEMPTION OF PRINCIPAL	3,893,956	3,489,233	3,489,233	0	3,489,233	0	FAV
32	DEBT SERVICE	4,417,942	3,858,211	3,858,211	0	3,858,211	0	FAV
33	5410-UTILITIES, EXCLUDING HEAT	679,399	712,402	887,511	33,000	920,511	208,109	UNF
34	5420-REPAIRS, MAINTENANCE & CLEANING	792,147	802,305	821,590	0	821,590	19,285	UNF
35	5611-INSTRUCTIONAL SUPPLIES	371,596	444,802	414,802	0	414,802	(30,000)	FAV
36	5613-MAINTENANCE/CUSTODIAL SUPPLIES	172,498	240,780	240,780	0	240,780	0	FAV
37	5620-OIL USED FOR HEATING	63,373	60,930	60,930	12,000	72,930	12,000	UNF
38	5621-NATURAL GAS	84,228	104,180	74,180	15,000	89,180	(15,000)	FAV
39	5627-TRANSPORTATION SUPPLIES	197,523	180,913	196,503	0	196,503	15,590	UNF
40	5641-TEXTS & DIGITAL RESOURCES	117,975	178,281	169,281	0	169,281	(9,000)	FAV
41	5642-LIBRARY BOOKS & PERIODICALS	17,715	20,550	20,550	0	20,550	0	FAV
42	5690-OTHER SUPPLIES	230,134	257,296	257,296	10,000	267,296	10,000	UNF
43	5695-OTHER SUPPLIES-TECHNOLOGY	434,917	456,945	447,845	0	447,845	(9,100)	FAV
44	SUPPLIES (INCLUDING UTILITIES)	3,161,505	3,459,384	3,591,268	70,000	3,661,268	201,884	UNF
45	5730-EQUIPMENT - NEW	36,099	2,000	2,000	0	2,000	0	FAV
46	5731-EQUIPMENT - REPLACEMENT	60,136	52,301	52,301	0	52,301	0	FAV
47	5732-EQUIPMENT - TECH - NEW	317	0	0	0	0	0	FAV
48	5733-EQUIPMENT - TECH - REPLACEMENT	72,954	145,800	161,960	0	161,960	16,160	UNF
49	EQUIPMENT	169,506	200,101	216,261	0	216,261	16,160	UNF
50	5715-IMPROVEMENTS TO BUILDING	175,146	73,500	73,500	0	73,500	0	FAV
51	5715-FACILITIES CONTINGENCY	100,000	100,000	100,000	0	100,000	0	FAV
51a	TRSF. FROM FACILITIES CONTINGENCY	-100,000	0	(19,285)	(80,715)	(100,000)	(100,000)	FAV
52	5720-IMPROVEMENTS TO SITES	97,610	69,000	69,000	0	69,000	0	FAV
53	5850-DISTRICT CONTINGENCY	137,162	150,000	150,000	0	150,000	0	FAV
53a	TRSF. FROM CONTINGENCY TO OTHER ACCTS.	-137,162	0	0	(60,000)	(60,000)	(60,000)	FAV
54	IMPROVEMENTS / CONTINGENCY	272,756	392,500	373,215	(140,715)	232,500	(160,000)	FAV

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		COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COL 7
		2023-2024	2024-2025	FEB 25	CHANGE	MAR 25	VARIANCE	FAV
LINE	CATEGORY	ACTUAL	BUDGET	FORECAST	INCR./((DEC.))	FORECAST	OVER/(UNDER)	UNF
55	5580-STAFF TRAVEL	24,997	25,888	25,888	0	25,888	0	FAV
56	5581-TRAVEL - CONFERENCES	53,964	86,855	91,855	0	91,855	5,000	UNF
57	5810-DUES & FEES	90,504	111,435	111,435	0	111,435	0	FAV
58	DUES AND FEES	169,465	224,178	229,178	0	229,178	5,000	UNF
59	5856-TRANSFER ACCOUNT	1,091,054	0	0	0		0	FAV
60	TOTAL EXPENDITURES	53,621,146	56,456,652	56,348,836	(148,153)	56,200,683	(255,969)	FAV
61								
Note:	RESTRICTED - RETURN TO TOWNS	1,050,680						

Column 7: FAV=Favorable Variance

Revenues: At or OVER budget, Expenditures: At or UNDER budget

**AMITY REGIONAL SCHOOL DISTRICT NO. 5
REVENUES & EXPENDITURES BY CATEGORY
FINANCIAL ANALYSIS
FOR THE FISCAL YEAR 2024-2025**



March 2025

2024-2025 FORECAST

OVERVIEW

The projected unspent fund balance for this fiscal year is \$159,155 FAV, previously \$11,002 FAV, which appears on page 1, column 6, and line 19. The unspent funds from fiscal year 2024, \$1,050,680 was deducted from the town allocations in March 2025. This is comprised of \$991,268 of FY24 unspent funds and \$59,412 in FY23 unspent encumbrances. This Board approved 2% of the unspent funds as an end-of-year transfer. The appropriation request to the educational expenditure account is shown on line 59 of the Excel file. The District is legally allowed to transfer with Board approval up to 2% or \$1,091,054 of the current budget if funds become available. The item was approved at the September 2024 meeting.

REVENUES BY CATEGORY

The projected yearend balance of revenues is **\$96,814 UNF**, previously **\$96,814, UNF** which appears on page 2, column 6, line 21.

LINE 5 on Page 2: ATHLETICS:

The forecast is based on the budget developed on historical payments. *The forecast is neutral.*

LINE 6 on Page 2: INVESTMENT INCOME:

The forecast is based on the budget developed. *The forecast is \$50,000 FAV, previously \$50,000 FAV.*

<u>Month</u>	<u>M&T Bank</u>	<u>State Treasurer's Investment Fund</u>
July 2024	.40%	5.43%
August 2024	.40%	5.41%
September 2024	.40%	5.26%
October 2024	.40%	5.00%
November 2024	.40%	4.82%
December	.40%	4.66%
January	.40%	4.46%
February	.40%	4.44%
March	.40%	4.43%

LINE 7 on Page 2: PARKING INCOME:

The forecast is based on the budget developed on actual payments. *The forecast is neutral.*

LINE 8 on Page 2: RENTAL INCOME:

The forecast is based on the budget developed on estimated payments for the fiscal year. *The forecast is \$11,265 UNF, previously \$11,265 UNF.*

LINE 9 on Page 2: TUITION REVENUE:

The budget is based on seven tuition students, three at a reduced employee rates. **Full tuition rate is \$21,636.** The actual tuition charged is higher (\$578 per year). *Seven tuition students are enrolled, including three at reduced employee rates, and two students not yet moved into the District paying monthly. The forecast is \$7,165 FAV, including \$2,838 from the rate change, previously \$7,165 FAV.*

LINE 12 on Page 2: ADULT EDUCATION:

The forecast is based on historical data of State payments. *The forecast is \$424 FAV, previously \$424 FAV.*

LINE 14 on Page 2: SPECIAL EDUCATION GRANTS:

The current projection is based on budgeted costs for placements and transportation. The budget assumes a 68% reimbursement rate. The State passed legislation in June 2023 which increased the reimbursement rate to 85% but still capped at 68% reimbursement. This impacts the budget. *The forecast is \$146,838 UNF, previously \$146,838 UNF due to latest State reimbursement estimates projected based on the latest expenditure data report to the State and the historical low reimbursement rate of 60%. Our first payment this year was at 59.96%. The forecast increased from last month due to the higher expenses reported in September and December.*

LINE 15 on Page 2: TRANSPORTATION INCOME:

The forecast is based on projected State payments and enrollment for magnet school transportation budgeted. *The forecast is \$1,300 UNF, previously \$1,300 UNF.*

LINE 18 on Page 2: OTHER REVENUE:

The forecast is based on the budget developed on historical payments. *The forecast is \$5,000 FAV, previously \$5,000 FAV.*

EXPENDITURES BY CATEGORY

The projected yearend balance of expenditures is *\$255,969 FAV, previously \$107,816 FAV* which appears on page 5, column 6, line 60.

LINE 1 on Page 3: 5111-CERTIFIED SALARIES:

The forecast is based on budget. There are still vacant positions. Turnover savings on positions filled to date is currently more than budgeted, \$3,339 FAV, previously \$89,409 UNF. There were 5 retirements budgeted, and only 3 retirements submitted. The salary for staff filling positions due to retirement and resignations is more than budgeted. The budget assumes new hires at step MA5, however the average of new staff is MA9 step. This does translate to a more experienced teaching staff, but not as much of a monetary savings. There is currently \$91,152 FAV from unpaid leaves. *The account is forecasted to be \$78,479 UNF, previously \$136,401 UNF. The need for substitutes has increased significantly year-over-year partially due to paid FMLA and increased school business days.*

LINE 2 on Page 3: 5112-CLASSIFIED SALARIES:

The forecast is based on budget. The cyber tech position was outsourced, savings of \$58,198 on the salary line. *Turnover on positions filled to date exceeds the turnover estimates by \$48,222 FAV, previously \$48,222 FAV. Forecast for all accounts are \$174,928 FAV, previously \$174,737 FAV. There is a significant turnover in paraeducators, several custodians and secretaries, creating gaps in filling positions. Some substitutes have been contracted through outside agencies.*

LINES 4 & 5 on Page 3: 5200 & 5210-MEDICARE & FICA:

The forecast is based on budget.

LINE 6: 5220 on Page 3-WORKERS' COMPENSATION:

The workers' compensation premium is more than budgeted. The renewal policy is \$665 UNF. The District received a members' equity rebate for \$7,897 FAV. The forecast is \$7,232 FAV.

LINES 7 on Page 3: 5255-MEDICAL AND DENTAL INSURANCE:

The following charts are included to track how the District's actual claims are comparing against the expected claims. How claims are running for the year has always been a common question, so the charts for claims and fees are shown monthly. However, claims are one piece of the medical budget line shown in the Excel file. Fees, employee contributions, grant funding, employer contributions to employee HSA accounts and reserve funding are other factors built into the Medical and Dental Insurance Budget. The claims chart in the Word document will not equal the Excel line since it is only one factor of the data comprising the medical budget. Certainly claims are a significant factor which is why it is given in detail below. *Claims are forecasted to be 97.5% of budget.*

The forecast projects actual claims and fees of current employees and retirees will be neutral with the budget, however claims are more than the month-to-month forecast. The projected monthly budget is based on an average of five years of claims. One position was outsourced, projecting a savings of \$25,496 in claims and fees.

CLAIMS OF CURRENT EMPLOYEES AND RETIREES

MONTH	2024-2025 ACTUAL	2024-2025 BUDGET	VARIANCE	2023-2024 ACTUAL	2022-2023 ACTUAL
<i>JUL*</i>	\$ 347,337	\$ 370,320	\$ (22,983)	\$ 364,829	\$ 34,837
<i>AUG</i>	\$ 488,825	\$ 517,730	\$ (28,905)	\$ 641,037	\$ 798,616
<i>SEP</i>	\$ 404,062	\$ 475,645	\$ (71,583)	\$ 412,377	\$ 551,212
<i>OCT</i>	\$ 549,988	\$ 390,384	\$ 159,604	\$ 508,930	\$ 297,594
<i>NOV</i>	\$ 458,288	\$ 457,220	\$ 1,068	\$ 541,882	\$ 306,068
<i>DEC</i>	\$ 477,519	\$ 607,753	\$ (130,234)	\$ 363,042	\$ 435,108
<i>JAN</i>	\$ 328,754	\$ 391,200	\$ (62,446)	\$ 220,714	\$ 311,328
<i>FEB</i>	\$ 382,582	\$ 283,638	\$ 98,944	\$ 183,906	\$ 190,062
<i>MAR</i>	\$ 303,213	\$ 368,489	\$ (65,276)	\$ 261,829	\$ 313,582
<i>APR</i>	\$ 332,509	\$ 332,509	\$ -	\$ 266,018	\$ 222,547
<i>MAY</i>	\$ 348,408	\$ 348,408	\$ -	\$ 456,890	\$ 486,004
<i>JUN</i>	\$ 348,237	\$ 348,237	\$ -	\$ 369,321	\$ 302,891
TOTALS	\$ 4,769,722	\$ 4,891,532	\$ (121,810)	\$ 4,590,775	\$ 4,249,849

ACTUAL/FORECAST CLAIMS AS A PERCENTAGE OF EXPECTED CLAIMS

2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 FORECAST
75.8%	97.3%	93.6%	99.5%	97.5%

*Incomplete billing cycle in July 2023

**FEEES OF CURRENT EMPLOYEES AND RETIREES
(Stop-Loss Premiums, Network Access Fees, and Other Fees)**

MONTH	2024-2025 ACTUAL	2024-2025 BUDGET	VARIANCE	2023-2024 ACTUAL	2022-2023 ACTUAL
<i>JUL</i>	\$ 50,798	\$ 37,888	\$ 12,910	\$ 44,555	\$ 30
<i>AUG</i>	\$ 54,969	\$ 63,533	\$ (8,564)	\$ 54,176	\$ 83,030
<i>SEP</i>	\$ 14,743	\$ 52,368	\$ (37,625)	\$ 53,028	\$ 61,858
<i>OCT</i>	\$ 53,552	\$ 54,324	\$ (772)	\$ 52,666	\$ 47,063
<i>NOV</i>	\$ 53,061	\$ 53,324	\$ (263)	\$ 53,732	\$ 50,445
<i>DEC</i>	\$ 51,875	\$ 56,241	\$ (4,366)	\$ 53,218	\$ 52,888
<i>JAN</i>	\$ (6,882)	\$ 45,676	\$ (52,558)	\$ 48,165	\$ 25,978
<i>FEB</i>	\$ 82,020	\$ 66,557	\$ 15,463	\$ 57,785	\$ 46,388
<i>MAR</i>	\$ (10,286)	\$ 55,147	\$ (65,433)	\$ (8,744)	\$ 74,389
<i>APR</i>	\$ 50,345	\$ 50,345	\$ -	\$ 46,575	\$ 43,145
<i>MAY</i>	\$ 54,104	\$ 54,104	\$ -	\$ 41,342	\$ 47,499
<i>JUN</i>	\$ 44,360	\$ 44,360	\$ -	\$ (6,272)	\$ 18,816
TOTALS	\$ 492,659	\$ 633,867	\$ (141,208)	\$ 490,226	\$ 551,529

LINE 9 on Page 3: 5260-LIFE INSURANCE:

The forecast is based on budget.

LINE 10 on Page 3: 5275-DISABILITY INSURANCE:

The forecast is based on budget.

LINE 16 on Page 3: 5290-UNEMPLOYMENT:

The forecast is based on first quarter billing, \$17,846 UNF, previously \$17,846 UNF.

LINE 22 on Page 3: 5330-PROFESSIONAL TECHNICAL SERVICES:

The forecast is projected to be over budget due to outsourcing one position for cybersecurity, \$83,694 UNF. This is offset by savings on a student device lease agreement of \$25,702 FAV. *Net for the account is currently, \$57,992 UNF, previously \$57,992 UNF.*

LINE 23 on Page 3: 5440-RENTALS:

The forecast is based on budget.

LINE 24 on Page 3: 5510-PUPIL TRANSPORTATION:

Special Education Transportation continues to fluctuate to meet student enrollment and needs. The number of students transported each month as well as the facilities students are transported to each month varies. The change month-to-month reflects students who exited programs early and lower than budgeted expenses for some students. *The forecast including special education transportation is \$44,966 FAV, previously \$23,000 FAV for Vo-Ag and Vo-Tech bussing.* A bus was reduced to Emmett O’Brien tech due to low enrollment, this reduction was captured in the budget and is not an additional savings. The actual Platt Tech bus cost was less than estimated, \$28,168 FAV.

LINE 25 on Page 3: 5521-GENERAL LIABILITY INSURANCE: Various liability policies, including medical professional renewed under budget, while Student Accident insurance renewed over budget. General liability is under \$3,825 FAV and medical professional coverage is under \$306 Student Accident is \$8,962 UNF. *Account is \$4,831 UNF, previously \$4,831 UNF.*

LINE 26 on Page 3: 5550-COMMUNICATION: TEL, POST, ETC:

The forecast is based on budget.

LINE 27 on Page 3: 5560-TUITION EXPENSE:

Special Education tuition is under review as student enrollment and needs are not finalized for the start of the year. *The forecast for these accounts is \$225,539 FAV, previously \$225,539 FAV. The tuition rate for vocational and magnet schools was reduced by the State Legislature in June 2024. Data changes based on actual student placements and services.*

Tuition for the Vo-Ag schools is based on \$106,568 FAV, previously \$106,568 FAV.

	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 BUDGET	FY24-25 FORECAST
Sound	5	3	3	3	5	4
Trumbull	3	1	3	4	4	3
Nonnewaug	7	9	7	8	8	4

Emmett O'Brien	0	0	2	2	2	2
Common Ground Charter HS	1	1	3	2	1	0
Fairchild Wheeler	0	0	0	0	0	1(1)
NH Coop Arts	0	0	0	0	0	1
Wintergreen Magnet	0	1	0	0	0	0
Marine Science Magnet HS	0	0	1	0	0	0
Engineering Science Magnet	0	0	0	0	0	1
Lyman Hall-Vo-AG School	0	0	0	0	0	1
Totals	16	15	20	17	18	17(17)

ECA is \$53,254 FAV, previously \$53,254 FAV.

	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 BUDGET	FY24-25 FORECAST
ECA	16	18	19	19	19	19

Public (ACES) and private out-of-district placements are \$65,717 FAV, previously \$119,022 FAV.

	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 BUDGET	FY24-25 FORECAST
Public SPED	6	10	9	8	11	9
Private SPED	27	20	16	19	16	15
Totals	33	30	25	27	27	24(24)

LINE 33 on Page 4: 5410-UTILITIES, EXCLUDING HEAT:

The 2024-2025 budget for electricity assumes the use of 3,377,000 kilowatt hours at an average price of 0.07988 or a cost of \$620,567 with delivery charges. Forecast is \$208,109 UNF due to higher demand, delivery and public benefit charges, previously

\$175,109 UNF. It is difficult to estimate the supplemental charges and current rates project a \$167,000 UNF affect on the account. There is a budget transfer requested this month for \$140,000 from contingencies.

The budget for propane is \$4,635. *The forecast is neutral.*

The budget for water is \$59,200. *The forecast is \$5,000 UNF, previously \$5,000 UNF.*

Sewer costs are budgeted at \$31,109. *The forecast is \$3,109 UNF, previously 3,109 UNF.*

ELECTRICITY (KILOWATT HOURS)

MONTH	2024-2025 FORECAST	2024-2025 BUDGET	VARIANCE	2023-2024 ACTUAL	2022-2023 ACTUAL
<i>JUL</i>	352,636	307,438	45,198	275,363	325,263
<i>AUG</i>	341,068	339,080	1,988	339,333	350,459
<i>SEP</i>	315,393	304,849	10,544	295,827	294,292
<i>OCT</i>	302,667	278,181	24,486	250,944	252,949
<i>NOV</i>	264,619	261,922	2,697	251,734	252,160
<i>DEC</i>	259,154	259,642	(488)	233,988	245,784
<i>JAN</i>	292,535	275,541	16,994	271,629	262,051
<i>FEB</i>	268,168	270,438	(2,270)	255,916	259,362
MAR	255,558	255,558	-	242,795	249,254
APR	264,677	264,677	-	262,074	250,112
MAY	257,500	257,500	-	288,966	264,292
JUN	302,174	302,174	-	320,107	287,285
Totals	3,476,149	3,377,000	99,149	3,288,676	3,293,263

DEGREE DAYS

There are 4,675 degree days to date as opposed to 3,427 last year.

LINE 34 on Page 4: 5420-REPAIRS & MAINTENANCE: *The forecast is projected to be \$19,285 UNF, previously \$19,285 UNF.* A budget transfer was approved in October to cover duct cleaning at AMSO, \$9,800 UNF. A transfer request was approved in November for \$9,485 for 2 variable frequency drives damaged during the microgrid test at ARHS. **The budget for snowplowing, salting and sanding is currently \$9,850 UNF. Mr. Martoni is reviewing all blanket purchases orders for supplies and making reductions when appropriate. We are trying to cover the snow plowing overage within the accounts due to the increased electrical costs.**

LINE 36 on Page 4: 5613-MAINTENANCE SUPPLIES: *The forecast is projected to be neutral.*

LINE 37 & 38 on Page 4: 5620 & 5621-OIL & NATURAL GAS:

The budget for natural gas is \$104,180 and the budget for oil is \$2.83 per gallon, and \$60,930 annually. *The forecast is projected to be \$3,000 FAV, previously \$30,000 FAV.*

LINE 39 on Page 4: 5627-TRANSPORTATION SUPPLIES: *The forecast is projected to be \$15,590 UNF, previously \$15,590. The amount of fuel allocated to drivers has increased in the past two years based on actual daily run mileage and two gasoline fueled buses that have different fuel allotments. This account was over budget last year and the current data indicates it will be over budget this fiscal year. The account has been adjusted in the proposed FY26 budget.*

LINE 43 on Page 4: 5695-OTHER SUPPLIES-TECHNOLOGY: *The forecast is projected to be \$9,100 FAV, previously \$9,100 FAV.*

LINE 45 on Page 4: 5730-EQUIPMENT -NEW: *The forecast is projected to be neutral.*

LINE 46 on Page 4: 5731-EQUIPMENT -REPLACEMENT: *The forecast is projected to be neutral.*

LINE 48 on Page 4: 5733-EQUIPMENT –TECHNOLOGY-REPLACEMENT: *The forecast is projected to be \$16,160 UNF, previously \$16,160 UNF. A transfer was approved in October to cover the purchase of an additional 20 teacher devices (40 in total).*

LINE 51 on Page 4: 5715-FACILITIES CONTINGENCY: *The budget includes a \$100,000 contingency for unplanned, necessary facility expenditures. The forecast assumes these funds will be entirely used. A transfer request was approved for \$9,800 for duct cleaning at AMSO. A transfer request was approved in November for \$9,485 for 2 variable frequency drives damaged during the microgrid test at ARHS. **There is a transfer request this month to cover increased electricity charges.** The facilities contingency balance will be zero, previously \$80,715.*

LINE 53 on Page 4: 5850-CONTINGENCY: *The budget includes a \$150,000 contingency for unplanned, necessary expenditures. The forecast assumes these funds will be entirely used. **There is a transfer request this month to cover increased electricity charges.** The contingency balance will be \$90,000, previously \$150,000.*

LINE 59 on Page 5: 5856-TRANSFER: *This line is used to identify funds for the Educational Expenditures Reserve transfers. The District is legally allowed to transfer with Board approval up to 2% or \$1,129,132 of the current budget. The item will be presented after the final balance for the FY25 is confirmed at the August/September 2025 meeting.*

LINE 61 on Page 5: RESTRICTED: RETURN TO TOWNS: *The line is for the unspent funds from FY24. The audited amount of unspent funds of \$1,050,680 FAV was credited to the member towns' March allocations. This is comprised of \$991,268 of unspent funds in FY24 and unliquidated encumbrances from FY23 of \$59,412. **The town allocations were reduced in March 2025.***

APPENDIX A

COST SAVINGS AND EFFICIENCIES FOR FISCAL YEAR 2024-2025

TOTAL ANNUAL SAVINGS TO-DATE OF: \$122,245

\$7,053 Cable Advisory Grant: The District will use these funds for cameras.

\$21,138 E-Rate Credits: The District's application for E-Rate credits is submitted. The amount will reflect discounted invoices for the CEN – state provided internet connection.

\$20,433 Pegpetia Grant: The District's application for Pegpetia funds was approved. The District used these funds for new transmission, switching, and streaming systems for both of Amity's Middle Schools. This will provide students with a stable platform from which students may produce live events or live-to-tape events. Students can collaboratively work to produce and stream morning announcements, student video projects, student news segments, guest speakers, school presentations.

\$73,618 Electricity Rates: The District participates in consortium for electricity pricing. Year to date savings are calculated in comparing UI/Eversource rates to our contracted price.

There is a detailed history of the District's efforts to save dollars and operate efficiently. This information is posted on the District's website:

- Energy Savings Initiatives for the past decade
<http://www.amityregion5.org/boe/sub-committees/finance-committee>
- District recognized CQIA Innovation Prize for Fostering a District Culture of Maximizing Cost Savings and Efficiencies
<http://www.amityregion5.org/boe/sub-committees/finance-committee2>
- Fiscal Year 2023-2024 - \$965,771
- Fiscal Year 2022-2023 - \$ 42,565
- Fiscal Year 2021-2022 - \$ 78,854
- Fiscal Year 2020-2021 - \$128,708
- Fiscal Year 2019-2020 - \$ 43,497
- Fiscal Year 2018-2019 - \$ 52,451
- Fiscal Year 2017-2018 - \$746,688
- Fiscal Year 2016-2017 - \$595,302
- Fiscal Year 2015-2016 - \$125,911
- Fiscal Year 2014-2015 - \$139,721
- <http://www.amityregion5.org/boe/sub-committees/finance-committee>

APPENDIX B

MONTHLY FORECASTS: PURPOSE, METHODOLOGY, HISTORICAL

PURPOSE & METHODOLOGY:

A forecast is a prediction or estimate of future events and trends. **It is only as good as the data available and the assumptions used.** We use current information and past history.

There are many factors, which can significantly impact expenditures, both positively and negatively (e.g., staff turnover, vacancies and leaves-of absence; medical and dental insurance claims when self-insured; special education expenditures; major facility repairs; snow removal).

Two of the three past fiscal years were significantly impacted by the COVID-19 pandemic. School operations were halted or modified and not at 100% for either year. The District staff took many steps to reserve the general operating budget to meet the demands and brace for the unknown costs. Nearly one million dollars was held from accounts to prepare for operations in fiscal year 2021. Grant funding from State and Federal sources became available during the year. These funds were used to offset unexpected costs and plan for the future costs. Some of the funds do not expire until September 2024. The administration is planning to use funds as required by grant guidelines while limiting the impact to future budgets. The most recent fiscal year, 2022, also reflects an increase from May to June forecast but is offset by an increase to the Capital Nonrecurring Account request from 1% to 2%.

To illustrate, a special education student could move into the District in mid-year and the cost impact could be over \$100,000 and/or we could have a 'bad claims year' and wipe out the Self Insurance Reserve Fund and need other funds to cover claims of current employees and retirees. If we do not have available funds to cover these and other potential shortfalls, the necessity to seek additional funding from the public would be our only option (as only the towns have a fund balance from prior years available to use in the case of an emergency).

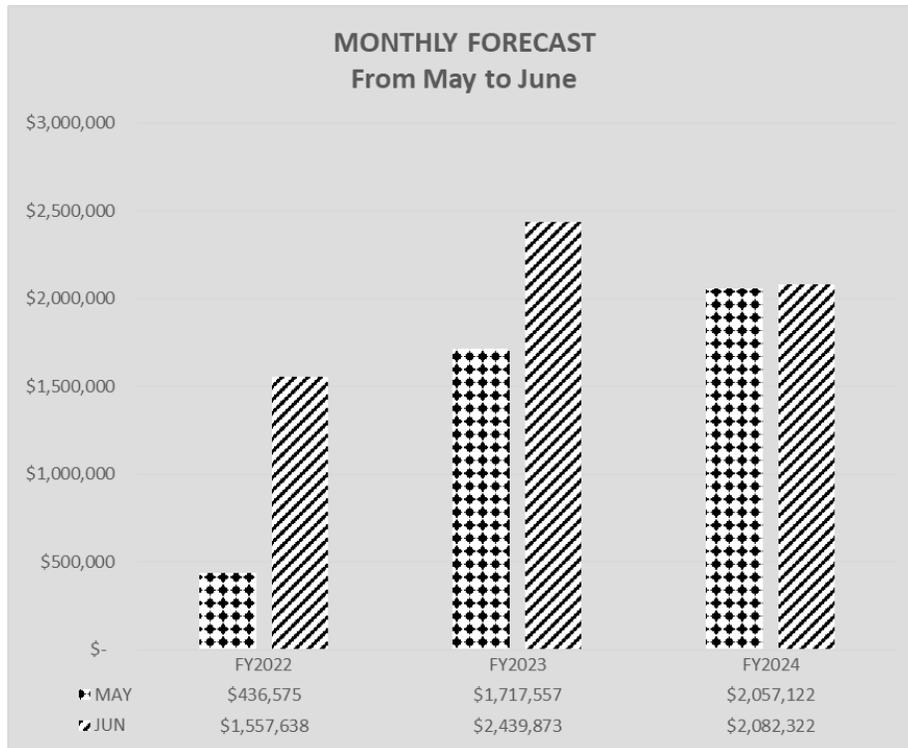
Revenues can be most impacted by decisions made at the State level for Special Education and Transportation grants. We have seen the reimbursement rate change in mid-year.

Prudent financial management is necessary. We need to be sure the total expenditures budget is never overspent (and may need to be underspent if revenues are below budget because total expenditures cannot exceed total revenues). It is imperative we 'hold back' on spending any of the Contingency Account until it is absolutely necessary or we are close to yearend. The Superintendent of Schools and Director of Finance and Administration review and approve or deny all purchase orders. We are careful to make sure funds are only spent when necessary and not just because 'it is in the budget'. We are constantly faced with the 'what-ifs' of over expenditures in certain accounts. We need to be sure there are sufficient funds available. As a result, the fund balance has been larger towards the end of the fiscal year.

Furthermore, the monthly forecasts are based on the information available. We have had large, unexpected or highly unpredictable events at the end of the fiscal year (mostly of a positive nature), which significantly changed the forecast from May to June.

HISTORICAL:

The chart below depicts the yearend balance projected in May and June of each of the past three fiscal years.



The major contributors of the significant change from the May to June forecasts are detailed below.

FY2022:

The audited fund balance is \$628,463. *This surplus from prior year was credited to the member towns March allocation payment for FY23.* The monthly forecast for May 2022 projected a fund balance of \$436,575 which included \$516,982 designated for the capital non-recurring account (CNR). The change is **\$1,121,063 higher than the prior month's forecast including the increase from 1% to 2% to CNR.** The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$102,543:** Certified and classified salaries were lower than forecasted. It is not until the end of the fiscal year when we know the actual expenditures for coverages, substitutes, leaves of absences, overtime, and pay docks. Many unpaid leaves occur at the end of the school year. We use conservative estimates in the forecasts based on past history. Overtime and substitute needs are greatest in the final months of the school year due to many extracurricular activities. We hired more in-house substitutes to offset outside agency costs and it proved to be effective.

- **\$33,278:** Medical insurance claims and associated costs were \$27,846 lower than expected. Since we are self-insured, actual claims are not known until the end of the fiscal year. Payroll taxes, life insurance and defined contribution payments were less based on vacant positions.
- **\$344,647** Purchased services were lower than forecasted. This included \$57,363 lower transportation and rental costs for athletics. Transportation needs are partially determined by a team's advancement in tournament play during the year and are difficult to gauge. Athletics rentals of all weather fields at other location for teams' practice experience was not needed and other facility rentals were lower than anticipated. Special education transportation and tuition were also \$259,748 lower due to unexpected changes in outplacements, fewer unanticipated services than budgeted and unfilled positions in the department.
- **\$83,850:** Electrical and water consumption was lower than anticipated. Instructional supplies were less than anticipated.
- **(\$516,982) Capital and Nonrecurring (CNR) Account:** The positive variances above were offset by increasing the CNR request from 1% to 2% based on new information regarding the carrying over of fund balances. The Board approved \$929,175 or 1.80% in August 2022.

FY2023:

The audited fund balance is \$1,346,323 assuming an allocation of 2% or \$1,066,995 appropriated to Capital and Nonrecurring Account. The monthly forecast for May 2023 projected a fund balance of \$650,562. The change is **\$695,761 higher than the prior month's forecast**. The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$142,314:** Certified and classified salaries were lower due to the staff turnover and vacancies impacting the District all year. Current staff covered additional classes, additional substitutes and consultants were hired to cover vacant positions.
- **\$141,038** Purchased services were over budget but less than anticipated. Outside consultants were contracted to provide some services for the vacant positions but not to the extent expected. Legal services and athletic services were less than anticipated.
- **\$146,772:** There continued to be changes in special education transportation needs and the final number of athletic trips was less than anticipated.
- **\$80,178:** Repairs and maintenance costs were down with the bulk being from snow removal being nearly \$30,000 under budget.

- **\$28,861:** Communication costs were lower due to savings from the E-rate grant and less postage needed due to the digital communications.
- **\$45,780:** Renewals for insurance policies due in June came in under budget including student accident and cyber insurance. Steps the District has taken to improve its digital security has resulted in lower premiums.
- **\$93,482:** Special Education tuition charges were less than budgeted due to changes in students's services and/or attendance in programs.

FY2024:

The audited fund balance is \$991,268 assuming an allocation of 2% or \$1,091,054 appropriated to Educational Expenditure Account . The monthly forecast for May 2024 projected a fund balance of \$1,129,780. The change is **\$1,229,566 higher than the prior month's forecast**. The major reasons for the increase in the yearend fund balance from one month to the next month were, as follows:

- **\$176,442:** Certified and classified salaries were lower due to the staff turnover, leaves of absences and vacancies impacting the District all year. Current staff covered additional classes, additional substitutes and consultants were hired to cover vacant positions.
- **\$535,394** Benefits were lower mostly due to medical fees, stop loss credits and OPEB adjustments.
- **\$36,626** Supplies were lower due to favorable utility consumption, unspent instructional supplies, and less maintenance supplies purchased.
- **\$295,125:** Special Education tuition charges were less than budgeted due to changes in students's services and/or attendance in programs.
- **\$12,838:** The contingency account was not fully expended as expected.

APPENDIX C

RECAP OF 2021-2022

Unspent Encumbrances Balance:

The cancellation of 2020-2021 encumbrances of \$83,471 was subtracted from the Towns' March 2023 allocation payment. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2021-2022 is \$628,463 plus \$929,175 designated for capital non-recurring projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 363,859

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$25,376. Grant money was applied for and awarded to offset the cost of the CEN for savings of \$17,376. \$8,000 of maintenance work done by in-house staff rather than hiring contractors. The District saved \$132,839 on insurances by bidding contracts, utilizing self-insurance funding rather than fully insured, switching to a 401(a) retirement plan, and fully funding OPEB. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$205,644. A portion of these funds were transferred to cover outside consultants to cover services, a portion of the funds were utilized in hiring more bench (internal) subs rather than using an outside agency, and some funds remained unspent.

SPECIAL EDUCATION (NET)

\$ 883,882

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a number of reasons. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. A new program was established in FY22 for the middle school and its counterpart is budget for the high school in the FY23 school year. The Districts revenue derived from these changes in special education services decreased by \$182,187 which is not reflected above.

OTHER:

\$ 309,897

\$138,547 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for a period of time despite our recruitment efforts. The District was not fully staffed at any point during the

school year. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions.

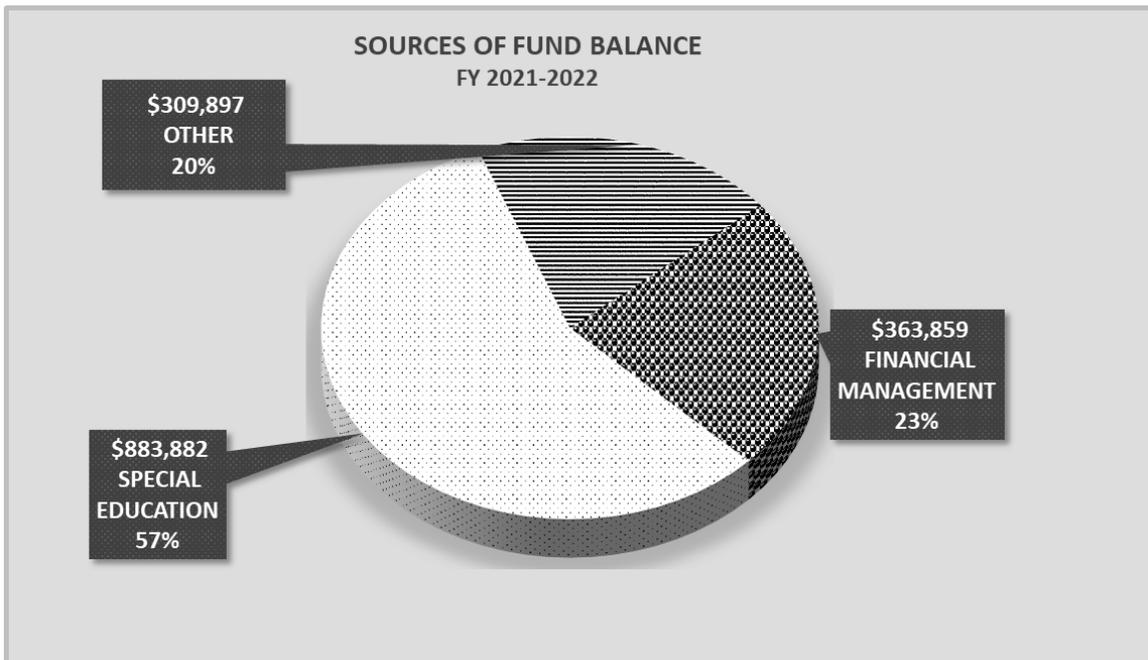
\$18,429 PURCHASED SERVICES (OTHER): Other purchased services accounts were under budget collectively by \$8,666 due to less printed materials and catered events. Data processing was under budget by \$9,763 as the administration consolidated onboarding software options at a reduced cost.

\$57,082 SUPPLIES (OTHER): Instructional supplies and transportation fuel were underbudget. Purchases for consumables was less than budgeted. Repairs and maintenance were overbudget but offset by utilities and maintenance supplies which were underbudget. These areas were reviewed during the 2022-2023 budget process and will be reviewed again during the upcoming budget process.

\$40,537 RENTALS (OTHER): Athletic rentals were down \$12,500 due to lower rentals of other facilities for teams to practice on all weather fields. Special education rental of lease space was \$28,000 lower than anticipated as the University of New Haven provided space gratis and Albertus Magnus did not have a second classroom available.

\$52,080 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Many conferences are held virtually as well as some in-district meetings. This results in lower registration fees and travel costs. Several students were award scholarships to attend conferences and contests offsetting the entrance fees..

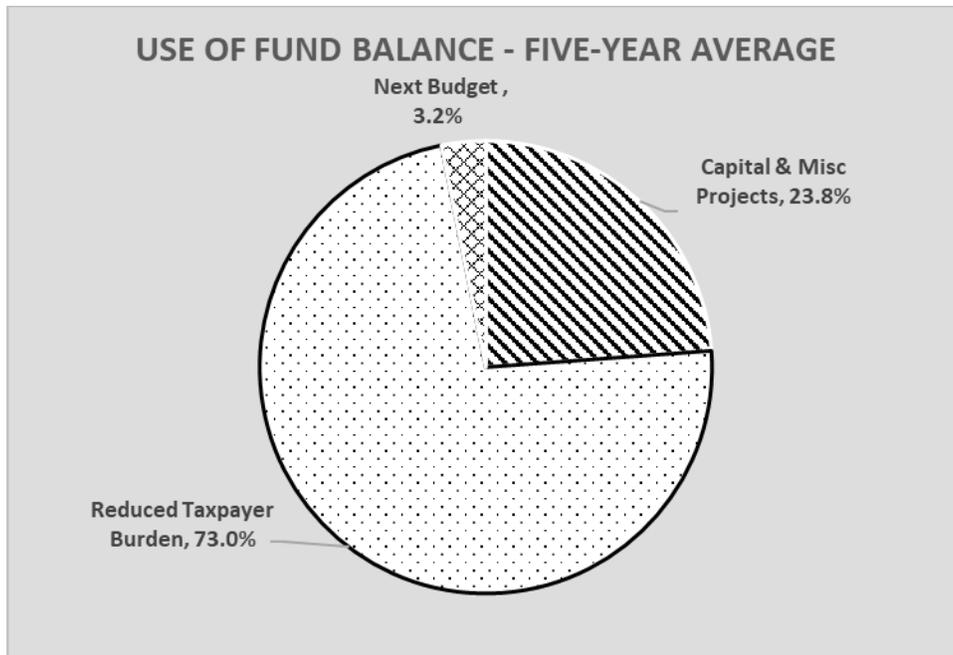
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$929,175 - 1.80%** designated to Capital Nonrecurring Reserve
2. **\$628,463** – Reduced Towns’ allocation payments in March 2023

The uses of the fund balance are shown graphically below:



Carry Over Funds:

The Board of Education approved 1.80% or \$929,175 of the FY22 surplus transferred to the Capital Nonrecurring Reserve, the audited balance is \$628,463. The FY21 unspent encumbrances and unspent funds from FY22 will be subtracted from the Towns’ March 2023 allocation payments.

APPENDIX D

RECAP OF 2022-2023

Unspent Encumbrances Balance:

The cancellation of 2021-2022 encumbrances of \$47,518 will be added to the fund balance credited to the member towns in March of 2024. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2022-2023 is \$1,372,878 plus \$1,066,995 designated for capital non-recurring projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 352,350

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$42,565. Grant money was applied for and awarded to offset the cost of the CEN and cameras for the lecture hall for savings of \$31,565. At least \$11,000 of maintenance work done by in-house staff rather than hiring contractors. The District saved \$43,242 on insurances by bidding contracts and implementing additional security measures to obtain a more favorable premium for cyber insurance. The long range planning of replacing HVAC units and VFD's and the decreased number of instructional computer labs has had a favorable impact on the electricity usage of \$117,857. Instructional and custodial supplies were underspent by \$82,210 combined as staff only requested what was needed. Repairs and maintenance costs were lower due to excellent preventative maintenance and in-house repairs by \$50,000.

SPECIAL EDUCATION :

\$ 1,764,799

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a variety of reasons including moving out of the District or returning to District programs. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Programs established in FY22 for the middle school and its counterpart for the high school in the FY23 school year help keep out of district costs down. The Districts receives revenue directly correlated to special education services and that revenue decreased by \$294,610 which is not reflected above.

OTHER:

\$ 287,004

\$430,900 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant number of vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for a period

of long periods of time despite our recruitment efforts. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An outside agency was utilized to cover vacant para positions. The District was not fully staffed the entire year and the many vacancies resulted in a surplus, \$676,158. A portion of these funds were transferred to cover outside consultants to cover services, a portion of the funds were utilized in hiring more bench (internal) subs rather than using an outside agency, (\$241,695) and some funds remained unspent.

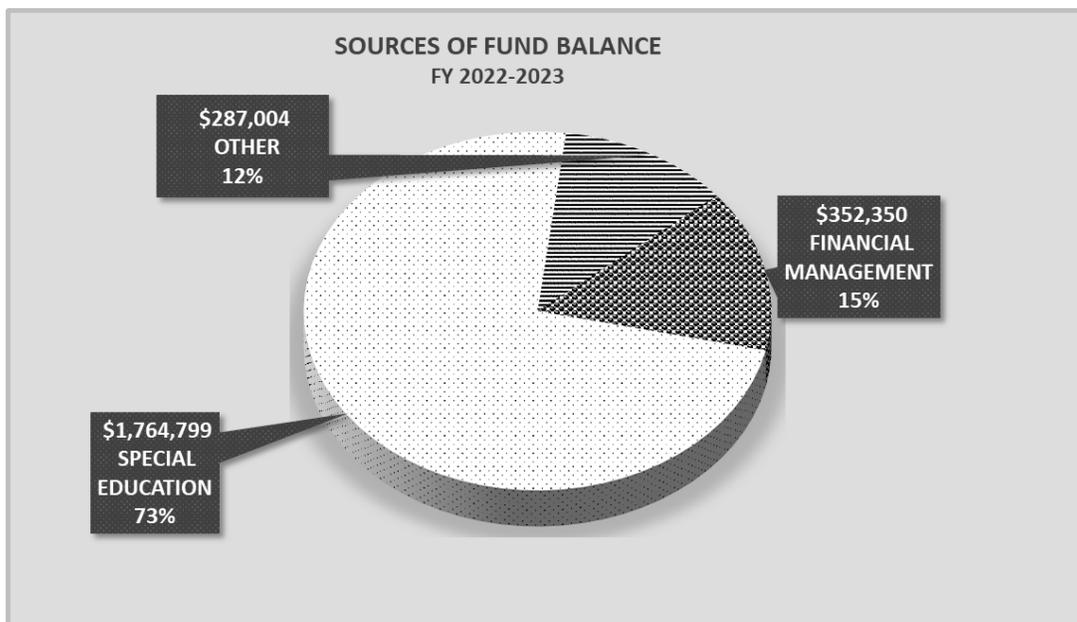
\$103,184 MEDICAL: The medical account was under budget \$103,184 due to the high staff turnover.

\$29,875 REPAIRS AND MAINTENANCE: Snow removal was under budget \$29,875 due to a mild winter.

\$41,328 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Many conferences are held virtually as well as some in-district meetings. This results in lower registration fees and travel costs. Several students were award scholarships to attend conferences and contests offsetting the entrance fees.

(\$294,783) UNPLANNED EXPENSES: The savings noted above were offset by unplanned expenses. The OPEB trust was fully funded to restore the original budget request as recommended by the actuaries, \$111,758; Unemployment costs were \$20,825 higher than anticipated and purchases for new security cameras and the required software to utilize the cameras, a new burnisher, scoreboard, replacing obsolete robots for the robotics program, and a new auto lift account for \$162,200 additional purchases.

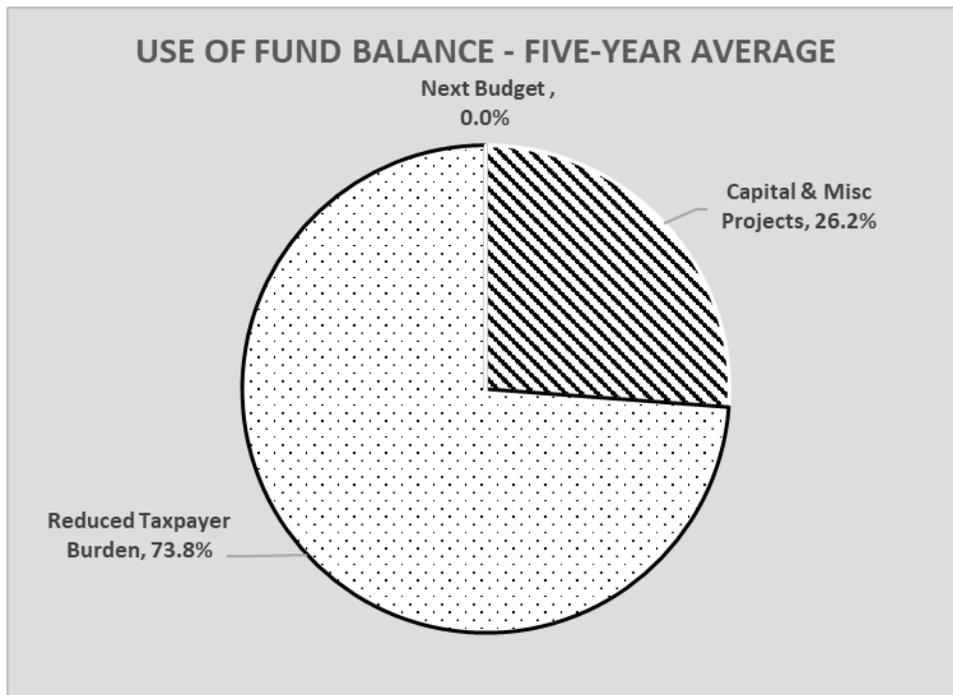
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$1,066,995 - 2.0%** approved for designation to Capital Nonrecurring Reserve
2. **\$1,372,878** – Credit of unspent fund balance to member towns upon audit completion in March 2024.

The uses of the fund balance are shown graphically below:



Unspent Funds:

The Board of Education approved 2.0% or \$1,066,995 of the FY23 surplus transferred to the Capital Nonrecurring Reserve. The audited balance is \$1,372,878. The FY22 unspent encumbrances and unspent funds from FY23 will be credited to the member towns March allocation in 2024.

APPENDIX E

RECAP OF 2023-2024

Unspent Encumbrances Balance:

The cancellation of 2022-2023 encumbrances of \$59,412 were added to the fund balance credited to the member towns in March of 2025. We encumber funds for goods and services received by June 30th but not yet billed. In some cases, the estimated amount encumbered varies from the actual invoice (e.g., utility bill; water bill, pending special education settlements) and we do not need to spend the entire encumbrance.

The audited fund balance for 2023-2024 is \$991,628 plus \$1,091,054 designated for capital projects. The source of the available funds are described below.

FINANCIAL MANAGEMENT:

\$ 323,979

Our efforts to foster a District culture of finding cost savings and efficiencies has been successful producing savings of \$199,030. Grant money was applied for and awarded to offset the cost of the CEN and equipment for the broadcast journalism curriculum for savings of \$159,714. Used desks were purchased, saving approximately \$11,826. of maintenance work done by in-house staff rather than hiring contractors. The District saved \$46,215 on insurances partially due to implementing additional security measures to obtain a more favorable premium for cyber insurance. Custodial supplies were underspent by \$49,521 as supply closets were reorganized and inventories were used. Data processing programs were evaluated and consolidated saving \$16,375. The contingency account was not fully expended \$12,838.

SPECIAL EDUCATION:

\$ 295,125

These accounts are extremely difficult to forecast. As examples, special need students can be hospitalized; move into the district or leave the district at any time; withdraw from Amity and enroll in Adult Education. Several students who were budgeted to be outplaced were not for a variety of reasons including moving out of the District or returning to District programs. Some transportation needs were coordinated with the elementary districts to reduce the number of singletons on busses for outplacements. Any one of these events can have a significant impact, positive or negative, on the District's special education expenditures. The Director of Pupil Services has been successful in establishing suitable programs for students within the District and a number of students have returned from outplacement. Programs established in District in the past 3 years help keep out of district costs down. The Districts receives revenue directly correlated to special education services and that revenue decreased by \$153,489 which is not reflected above.

OTHER:

\$1,463,218

\$470,174 SALARIES (OTHER): "Turnover savings" from replacing teachers and other staff who retired or resigned is over budget and savings from unpaid leaves-of-absence. There were a significant number of vacancies during the year creating variances from the budget. The administration utilized many methods to address the vacancies including overtime, temporary staff, and outside agencies. Some positions went unfilled for long periods of time despite our recruitment efforts. More in-house teaching substitutes were hired which reduced our costs with an outside agency and provided more stability. An

outside agency was utilized to cover vacant para positions. Turnover savings were exceeded by \$284,218 and leave of absences were \$185,956.

\$28,905 PAYROLL TAXES: Due to lower than budgeted salaries, payroll taxes were underbudget.

\$752,473 MEDICAL: Claims were \$21,672 FAV and the stop-loss credits were \$162,682 FAV. Fees were \$96,937 FAV due to rebates credits applied from Anthem. Internally, the actual costs for employer contributions for H.S.A. accounts and actual employee premium contribution were \$83,585 FAV, OPEB credits for retirees are \$176,512 FAV, \$161,849 FAV of reserve applied, and grant funding are all favorable, \$49,142.

\$66,652 TEXTBOOKS & SUPPLIES: Staff utilized different resources than planned and Mr. Purcaro, Assistant Superintendent, negotiated favorable textbook pricing.

\$30,263 STAFF TRAVEL, CONFERENCES AND DUES & FEES (OTHER): Some staff did not attend conferences as planned due to resignations or scheduling constraints. This results in lower registration fees and travel costs. Several students competitions were still virtual, had capped the number of participants, and have not raised entry fees as anticipated.

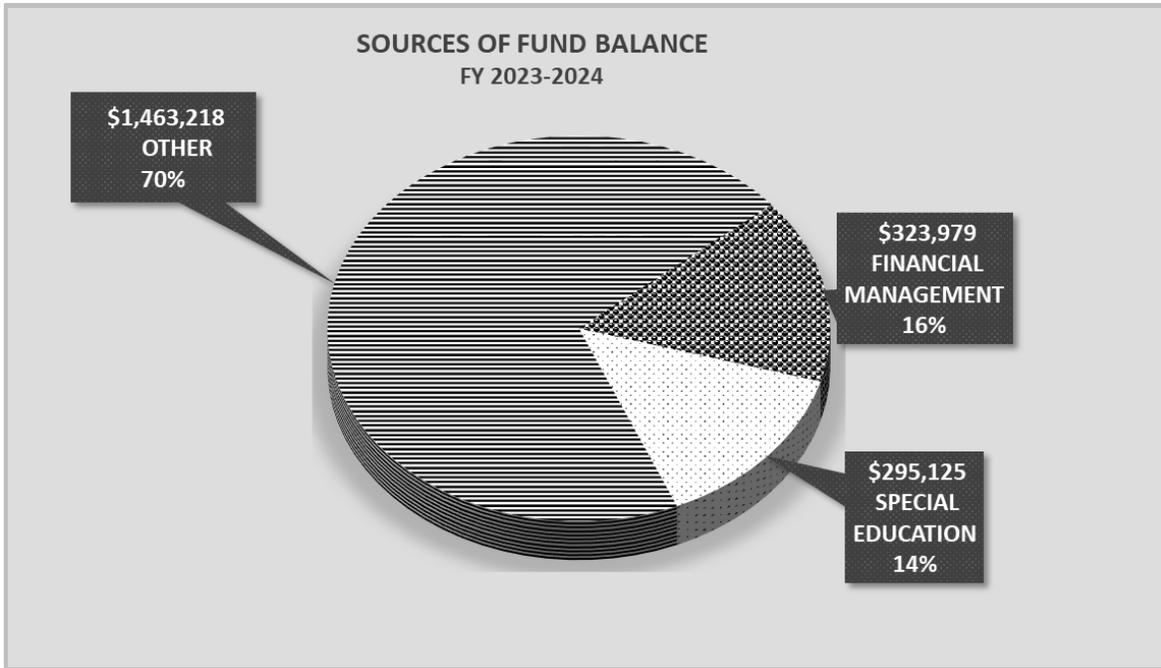
\$63,947 UTILITIES: Electricity, natural gas and oil were all under budget due to a mild winter and cooler spring.

\$19,750 OTHER PURCHASE SERVICES: Costs for printed programs for graduation, college fair, CPR training for athletics, and meeting refreshments were under budget.

\$16,375 DATA PROCESSING: Financial and human resources software were reviewed and utilized in an more efficient manner, allowing the cancellation of a program that bridged data between the two systems.

\$12,838 CONTINGENCY: The District did not need to utilize all of the contingency funds for unplanned purchases.

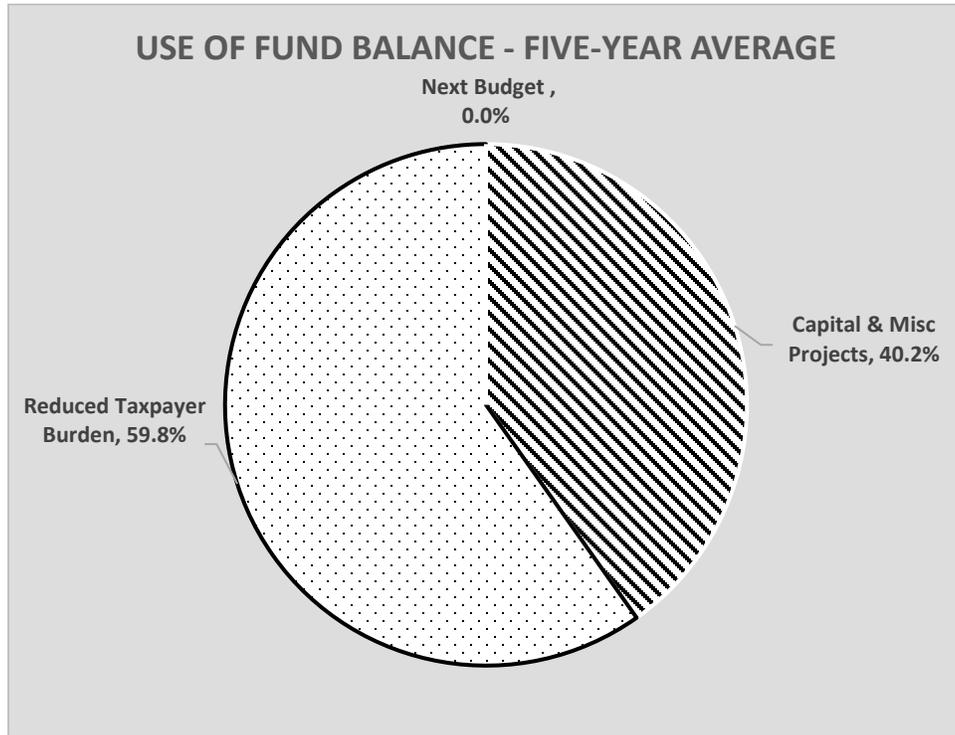
The primary sources of the fund balance are shown graphically below:



The use of the fund balance is proposed as follows:

1. **\$1,091,054 - 2.0%** was approved in September for designation to Educational Expenditure Reserve for the library media renovations.
2. **\$991,268** – Credit of unspent fund balance to member towns upon audit completion in March 2025.

The uses of the fund balance are shown graphically below:



Unspent Funds:

The Board of Education approved 2.0% or \$1,091,054 of the FY24 unspent funds transferred to the Educational Expenditure Reserve. The audited balance is \$991,268. The FY23 unspent encumbrances of \$59,412 and unspent funds from FY24 were credited to the member towns March allocation in 2025.

CNR Q3 FY25

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFERS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
17	00150047	5720	IMPROV-SIT	3,067,849	284,703	3,352,552	3,352,552	-	-	100.00
	00150047		Total 00150047 Athletics Facility P	3,067,849	284,703	3,352,552	3,352,552	-	-	100.00
17	00150048	5715	IMPROV-BLD	1,830,630	234,042	2,064,672	2,064,672	-	-	100.00
	00150048		Total 00150048 HVAC AHS 2020 BOND	1,830,630	234,042	2,064,672	2,064,672	-	-	100.00
17	00150049	5715	IMPROV-BLD	140,000	100,906	240,906	240,906	-	-	100.00
	00150049		Total 00150049 CHILLERS REFURBISH A	140,000	100,906	240,906	240,906	-	-	100.00
17	00150050	5715	IMPROV-BLD	600,000	-67,967	532,033	532,033	-	-	114.90
	00150050		Total 00150050 PAVING AHS	600,000	-67,967	532,033	532,033	-	-	114.90
17	00150051	5330	PROF&TECH	108,018	-39,156	68,862	68,862	-	-	100.00
	00150051		Total 00150051 BOND CLOSING COSTS	108,018	-39,156	68,862	68,862	-	-	100.00
17	00150052	5715	IMPROV-BLD	245,000	-164,390	80,610	80,610	-	-	100.00
	00150052		Total 00150052 ACOUSTICAL IMPROVEME	245,000	-164,390	80,610	80,610	-	-	100.00
17	00150053	5715	IMPROV-BLD	587,453	-357,088	230,365	221,812	-	8,554	96.30
	00150053		Total 00150053 2020 Bond Contingenc	587,453	-357,088	230,365	221,812	-	8,554	96.30
17	00150054	5715	IMPROV-BLD	495,482	0	495,482	420,827	73,965	690	99.90
	00150054		Total 00150054 AHS ROOF REPLACEMENT	495,482	0	495,482	420,827	73,965	690	99.90
17	00150055	5715	IMPROV-BLD	110,000	395,948	505,948	505,948	-	-	100.00
	00150055		Total 00150055 LECTURE HALL RENOVAT	110,000	395,948	505,948	505,948	-	-	100.00
17	00150060	5420	REP,MAINT	100,000	0	100,000	42,296	-	57,704	42.30
	00150060		Total 00150060 LIGHTING PROJECT	100,000	0	100,000	42,296	-	57,704	42.30
17	00150061	5731	EQUIP-REPL	190,075	-1	190,074	190,074	-	-	100.00
	00150061		Total 00150061 MUSIC INSTRUMENTS	190,075	-1	190,074	190,074	-	-	100.00
17	00150062	5715	IMPROV-BLD	331,500	66,143	397,643	397,643	-	-	100.00
	00150062		Total 00150062 AMSB ROOF PROJECT	331,500	66,143	397,643	397,643	-	-	100.00
17	00150063	5715	IMPROV-BLD	382,000	108,748	490,748	490,748	-	-	100.00
	00150063		Total 00150063 AMSO ROOF PROJECT	382,000	108,748	490,748	490,748	-	-	100.00
17	00150064	5420	REP,MAINT	35,000	85,193	120,193	-	-	120,193	0.00
	00150064		Total 00150064 AHS ALL WEATHER FIEL	35,000	85,193	120,193	-	-	120,193	0.00
17	00150065	5715	IMPROV-BLD	1,066,995	807,096	1,874,091	26,416	50,960	1,796,716	4.10
	00150065		Total 00150065 AHS LMC RENOVATION	1,066,995	807,096	1,874,091	26,416	50,960	1,796,716	4.10
17			Grand Total Reserve Fund for Capital	9,290,002	1,454,177	10,744,179	8,635,398	124,925	1,983,857	264.60

Q3 FY25 ED RESERVE

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00150100	5715	IMPROV-BLD	1,091,054	0	1,091,054	0.00	0.00	1,091,054	0.00
00150100		Total 00150100 LMC RENOVATIONS	1,091,054	0	1,091,054	0.00	0.00	1,091,054	0.00
		Grand Total	1,091,054	0	1,091,054	0.00	0.00	1,091,054	0.00

Q3 FY25 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00008985	5330	PROF&TECH	5,000	0	5,000	3,100	0	1,900	62.00
00008985	5715	IMPROV-BLD	150,864	-57,787	93,077	78,321	0	14,755	84.10
00008985	5720	IMPROV-SIT	26,000	0	26,000	26,000	0	0	100.00
00008985	5730	EQUIP-NEW	10,000	35,270	45,270	44,954	0	315	99.30
00008985	5731	EQUIP-REPL	10,000	0	10,000	792	0	9,208	7.90
00008985		Total 00008985 FEMA COVID-19	201,864	-22,517	179,346	153,167	0	26,179	85.40
00008986	700	PROPERTY	24,300	0	24,300	24,300	0	0	100.00
00008986		Total 00008986 PEGPETIA GRANT FY22	24,300	0	24,300	24,300	0	0	100.00
00008987	600	SUPPLIES	916	444	1,360	1,360	0	0	100.00
00008987	700	PROPERTY	45,513	-444	45,069	45,069	0	0	100.00
00008987		Total 00008987 PERKINS SUPPLEMENTAL	46,429	0	46,429	46,429	0	0	100.00
00008988	5899	UNDESIGNAT	13,199	0	13,199	13,199	0	0	100.00
00008988		Total 00008988 CAC FY23	13,199	0	13,199	13,199	0	0	100.00
00008989	111B	TEACH SAL	3,000	0	3,000	3,000	0	0	100.00
00008989	300	PROFESSION	7,000	0	7,000	7,000	0	0	100.00
00008989		Total 00008989 SPED STIPEND \$10K	10,000	0	10,000	10,000	0	0	100.00
00008990	100	SALARIES	55,593	0	55,593	55,593	0	0	100.00
00008990	200	MEDICARE	20,347	0	20,347	20,347	0	0	100.00
00008990	600	SUPPLIES	1,000	0	1,000	1,000	0	0	100.00
00008990		Total 00008990 TITLE I 2022-2024	76,940	0	76,940	76,940	0	0	100.00
00008991	100	SALARIES	16,290	0	16,290	16,290	0	0	100.00
00008991	300	PROFESSION	10,809	0	10,809	10,809	0	0	100.00
00008991	500	OTHER PURC	1,640	0	1,640	1,640	0	0	100.00
00008991		Total 00008991 TITLE II 2022-2024	28,739	0	28,739	28,739	0	0	100.00
00008992	100	SALARIES	10,000	0	10,000	10,000	0	0	100.00
00008992		Total 00008992 TITLE IV 2022-2024	10,000	0	10,000	10,000	0	0	100.00
00008993	300	PROFESSION	1,000	0	1,000	1,000	0	0	100.00
00008993	600	SUPPLIES	1,262	0	1,262	1,262	0	0	100.00
00008993		Total 00008993 TITLE III 2022-2024	2,262	0	2,262	2,262	0	0	100.00
00008994	100	SALARIES	72,000	0	72,000	72,000	0	0	100.00
00008994	111NP	TEACH NP	500	-500	0	-	0	0	0.00
00008994	112	SALARIES N	302,491	0	302,491	302,491	0	0	100.00
00008994	200	MEDICARE	37,145	0	37,145	37,145	0	0	100.00
00008994	321	TUTORS	6,500	0	6,500	6,500	0	0	100.00
00008994	322	INSTR PROG	2,500	5,300	7,800	7,800	0	0	100.00

Q3 FY25 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00008994	324	FIELD TRIP	12,000	-4,000	8,000	8,000	0	0	100.00
00008994	325	PARENT ACT	500	0	500	500	0	0	100.00
00008994	440	RENTALS (L	4,500	0	4,500	4,500	0	0	100.00
00008994	600	SUPPLIES	4,867	-1,300	3,567	3,567	0	0	100.00
00008994	600NP	SUPPLY NP	2,490	500	2,990	2,990	0	0	100.00
00008994	734	tech hard	750	0	750	750	0	0	100.00
00008994		Total 00008994 IDEA FY 2022-2024	446,243	0	446,243	446,243	0	0	100.00
00008995	320	PROF EDUC	990	0	990	990	0	0	100.00
00008995	330	OTHER PROF	5,360	0	5,360	5,360	0	0	100.00
00008995	510	TRANSPORTA	2,500	-945	1,555	1,555	0	0	100.00
00008995	600	SUPPLIES	16,249	1,220	17,469	17,469	0	0	100.00
00008995	700	PROPERTY	17,231	-275	16,956	16,956	0	0	100.00
00008995		Total 00008995 CARL PERKINS FY23	42,330	0	42,330	42,330	0	0	100.00
00008996	5899	UNDESIGNAT	18,047	101,994	120,041	120,041	0	0	100.00
00008996		Total 00008996 OPEN CHOICE FY23	18,047	101,994	120,041	120,041	0	0	100.00
00008997	100	SALARIES	1,241	0	1,241	1,241	0	0	100.00
00008997		Total 00008997 TEAM MENTOR FY23	1,241	0	1,241	1,241	0	0	100.00
00008998	111A	ADMIN SAL	1,000	250	1,250	1,250	0	0	100.00
00008998	111B	TEACH SAL	14,000	-100	13,900	13,900	0	0	100.00
00008998	322NP	INSTR NP	750	0	750	750	0	0	100.00
00008998		Total 00008998 CT-SEDS FY23	15,750	150	15,900	15,900	0	0	100.00
00008999	700	PROPERTY	59,706	0	59,706	59,706	0	0	100.00
00008999		Total 00008999 PEGPETIA GRANT FY23	59,706	0	59,706	59,706	0	0	100.00
00009000	600	SUPPLIES	98	6,594	6,692	5,275	0	1,417	78.80
00009000	700	PROPERTY	2,025	0	2,025	2,025	0	0	100.00
00009000		Total 00009000 One-Time Grants	2,123	6,594	8,717	7,300	0	1,417	83.70
00009001	600	SUPPLIES	600	997	1,597	1,597	0	0	100.00
00009001	700	PROPERTY	0	0	0	-	0	0	0.00
00009001		Total 00009001 ONE TIME FY 2011 FOR	600	997	1,597	1,597	0	0	100.00
00009002	600	SUPPLIES	2,500	12,000	14,500	5,290	0	9,210	36.50
00009002	700	PROPERTY	0	0	0	-	0	0	0.00
00009002		Total 00009002 Science Research Awa	2,500	12,000	14,500	5,290	0	9,210	36.50
00009003	5899	UNDESIGNAT	1,421	52,932	54,353	24,229	0	30,125	44.60
00009003		Total 00009003 MEDICAID GRANT	1,421	52,932	54,353	24,229	0	30,125	44.60
00009004	5899	UNDESIGNAT	500	0	500	130	0	370	26.00

Q3 FY25 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00009004		Total 00009004 PRESCRIPTION DRUG SA	500	0	500	130	0	370	26.00
00009005	5899	UNDESIGNAT	2,400	31,926	34,326	19,248	229	14,849	56.70
00009005		Total 00009005 CBITS SUSTAINABILITY	2,400	31,926	34,326	19,248	229	14,849	56.70
00009030	5899	UNDESIGNAT	30,010	97,949	127,959	116,557	11402	0	100.00
00009030		Total 00009030 OPEN CHOICE FY24	30,010	97,949	127,959	116,557	11402	0	100.00
00009031	100	SALARIES	26,166	0	26,166	26,166	0	0	100.00
00009031	300	PROFESSION	25,762	0	25,762	25,762	0	0	100.00
00009031	600	SUPPLIES	26,000	0	26,000	26,000	0	0	100.00
00009031		Total 00009031 TITLE I 2023-2025	77,928	0	77,928	77,928	0	0	100.00
00009032	100	SALARIES	16,409	0	16,409	-	0	16,409	0.00
00009032	300	PROFESSION	11,653	0	11,653	5,633	6020	0	100.00
00009032	500	OTHER PURC	1,640	0	1,640	778	862	0	100.00
00009032		Total 00009032 TITLE II 2023-2025	29,702	0	29,702	6,411	6882	16,409	44.80
00009033	300	PROFESSION	1,000	0	1,000	485	0	515	48.50
00009033	600	SUPPLIES	1,226	0	1,226	1,001	0	224	81.70
00009033		Total 00009033 TITLE III 2023-2025	2,226	0	2,226	1,486	0	739	66.80
00009034	100	SALARIES	10,000	0	10,000	10,000	0	0	100.00
00009034		Total 00009034 TITLE IV 2023-2025	10,000	0	10,000	10,000	0	0	100.00
00009035	100	SALARIES	66,378	0	66,378	66,378	0	0	100.00
00009035	112	SALARIES N	375,274	-37,145	338,129	338,129	0	0	100.00
00009035	200	MEDICARE	37,145	0	37,145	37,145	0	0	100.00
00009035	322	INSTR PROG	807	0	807	555	0	252	68.80
00009035	324	FIELD TRIP	10,000	-2,500	7,500	4,036	1617	1,848	75.40
00009035	325	PARENT ACT	500	0	500	99	0	401	19.90
00009035	580	TRAVEL-STA	4,500	2,500	7,000	6,849	0	151	97.80
00009035	600	SUPPLIES	4,702	0	4,702	4,536	166	0	100.00
00009035	600NP	SUPPLY NP	1,672	0	1,672	1,672	0	0	100.00
00009035	734	tech hard	500	0	500	500	0	0	100.00
00009035		Total 00009035 IDEA FY 2023-2025	501,477	-37,145	464,332	459,899	1782	2,651	99.40
00009036	5899	UNDESIGNAT	7,119	0	7,119	7,119	0	0	100.00
00009036		Total 00009036 CAC FY24	7,119	0	7,119	7,119	0	0	100.00
00009037	100	SALARIES	24,875	0	24,875	7,833	0	17,042	31.50
00009037	300	PROFESSION	6,250	0	6,250	3,000	0	3,250	48.00
00009037	500	OTHER PURC	9,000	0	9,000	-	0	9,000	0.00
00009037	600	SUPPLIES	19,875	0	19,875	-	0	19,875	0.00

Q3 FY25 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00009037		Total 00009037 ARPA-DUAL CREDIT EXP	60,000	0	60,000	10,833	0	49,167	18.10
00009038	100	SALARIES	56,211	-1,627	54,584	54,584	0	0	100.00
00009038	200	MEDICARE	12,000	0	12,000	12,000	0	0	100.00
00009038	600	SUPPLIES	1,627	0	1,627	1,627	0	0	100.00
00009038		Total 00009038 ARPA-SCHOOL MENTAL H	69,838	-1,627	68,211	68,211	0	0	100.00
00009039	5732	EQ-TECH-N	74,433	0	74,433	-	56800	17,633	76.30
00009039		Total 00009039 EMERGENCY CONNECTIVI	74,433	0	74,433	-	56800	17,633	76.30
00009040	111B	TEACH SAL	507	134	641	641	0	0	100.00
00009040	330	OTHER PROF	1,550	-42	1,508	1,508	0	0	100.00
00009040	510	TRANSPORTA	1,450	-1,450	0	-	0	0	0.00
00009040	580	TRAVEL-STA	4,000	-857	3,143	3,143	0	0	100.00
00009040	600	SUPPLIES	21,088	2,215	23,303	23,303	0	0	100.00
00009040	700	PROPERTY	16,698	0	16,698	16,698	0	0	100.00
00009040		Total 00009040 CARL PERKINS FY24	45,293	0	45,293	45,293	0	0	100.00
00009041	100	SALARIES	1,225	0	1,225	1,225	0	0	100.00
00009041		Total 00009041 TEAM MENTOR FY24	1,225	0	1,225	1,225	0	0	100.00
00009042	320	PROF EDUC	1,000	0	1,000	1,000	0	0	100.00
00009042	324	FIELD TRIP	250	0	250	250	0	0	100.00
00009042	510	TRANSPORTA	6,422	0	6,422	6,422	0	0	100.00
00009042	600	SUPPLIES	1,344	0	1,344	1,344	0	0	100.00
00009042	730	EQUIPMENT-	5,324	0	5,324	5,324	0	0	100.00
00009042	734	tech hard	660	0	660	660	0	0	100.00
00009042		Total 00009042 IDEA TRANSITION SUPP	15,000	0	15,000	15,000	0	0	100.00
00009043	322	INSTR PROG	5,000	0	5,000	4,675	325	0	100.00
00009043		Total 00009043 IDEA EXTENDED SUPPOR	5,000	0	5,000	4,675	325	0	100.00
00009044	700	PROPERTY	20,433	0	20,433	20,433	0	0	100.00
00009044		Total 00009044 PEGPETIA GRANT FY24	20,433	0	20,433	20,433	0	0	100.00
00009045	5899	UNDESIGNAT	31,990	46,251	78,241	81,271	38090	-41,120	152.60
00009045		Total 00009045 OPEN CHOICE FY25	31,990	46,251	78,241	81,271	38090	-41,120	152.60
00009046	5899	UNDESIGNAT	10,000	0	10,000	10,000	0	0	100.00
00009046		Total 00009046 CAC FY25	10,000	0	10,000	10,000	0	0	100.00
00009047	100	SALARIES	28,616	16,500	45,116	27,404	14281	3,431	92.40
00009047	300	PROFESSION	19,027	0	19,027	-	9856	9,172	51.80
00009047	600	SUPPLIES	21,716	-16,500	5,216	-	1214	4,002	23.30
00009047		Total 00009047 TITLE I 2024-2026	69,359	0	69,359	27,404	25351	16,605	76.10

Q3 FY25 GRANTS

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
00009048	100	SALARIES	14,040	0	14,040	-	0	14,040	0.00
00009048	300	PROFESSION	11,653	0	11,653	-	0	11,653	0.00
00009048	500	OTHER PURC	1,640	0	1,640	-	0	1,640	0.00
00009048		Total 00009048 TITLE II 2024-2026	27,333	0	27,333	-	0	27,333	0.00
00009049	300	PROFESSION	0	0	0	-	0	0	0.00
00009049	600	SUPPLIES	0	0	0	-	0	0	0.00
00009049		Total 00009049 TITLE III 2024-2026	0	0	0	-	0	0	0.00
00009050	100	SALARIES	6,000	0	6,000	-	0	6,000	0.00
00009050	300	PROFESSION	4,000	0	4,000	-	0	4,000	0.00
00009050		Total 00009050 TITLE IV 2022-2026	10,000	0	10,000	-	0	10,000	0.00
00009051	100	SALARIES	54,812	0	54,812	23,673	32429	-1,291	102.40
00009051	112	SALARIES N	383,938	0	383,938	124,366	98502	161,070	58.00
00009051	200	MEDICARE	5,310	0	5,310	-	0	5,310	0.00
00009051	322	INSTR PROG	1,680	0	1,680	-	0	1,680	0.00
00009051	324	FIELD TRIP	9,000	0	9,000	-	0	9,000	0.00
00009051	325	PARENT ACT	475	0	475	-	0	475	0.00
00009051	580	TRAVEL-STA	8,125	0	8,125	-	0	8,125	0.00
00009051	600	SUPPLIES	7,121	0	7,121	-	0	7,121	0.00
00009051	600NP	SUPPLY NP	1,652	0	1,652	-	0	1,652	0.00
00009051		Total 00009051 IDEA FY 2024-2026	472,113	0	472,113	148,039	130931	193,142	59.10
00009052	100	SALARIES	56,211	0	56,211	30,306	19458	6,448	88.50
00009052	200	MEDICARE	12,000	0	12,000	7,354	0	4,646	61.30
00009052		Total 00009052 ARPA-SCHOOL MENTAL H	68,211	0	68,211	37,660	19458	11,094	83.70
00009053	111B	TEACH SAL	2,992	0	2,992	886	0	2,106	29.60
00009053	330	OTHER PROF	5,603	-452	5,151	5,106	0	45	99.10
00009053	510	TRANSPORTA	1,950	651	2,601	307	1196	1,097	57.80
00009053	580	TRAVEL-STA	4,950	189	5,139	1,335	3541	264	94.90
00009053	600	SUPPLIES	21,977	0	21,977	18,498	2192	1,287	94.10
00009053	700	PROPERTY	4,858	-388	4,470	4,469	0	1	100.00
00009053		Total 00009053 CARL PERKINS FY25	42,330	0	42,330	30,601	6929	4,800	88.70
		Grand Total	2,687,614	289,503	2,977,118	2,288,336	298180	390,602	86.90